

Senate File 2328

S-5120

1 Amend Senate File 2328 as follows:

2 1. Page 3, after line 8 by inserting:

3 <Sec. _____. Section 422.20, subsection 3, paragraph

4 a, Code 2009, is amended to read as follows:

5 a. Unless otherwise expressly permitted by

6 section 8A.504, section 421.17, subsections 22, 23,

7 and 26, ~~sections~~ and subsection 27, paragraph "k",

8 section 252B.9, section 321.40, subsection 6, paragraph

9 "b", sections 321.120, 421.19, 421.28, 422.72, and

10 452A.63, and this section, a tax return, return

11 information, or investigative or audit information

12 shall not be divulged to any person or entity,

13 other than the taxpayer, the department, or internal

14 revenue service for use in a matter unrelated to tax

15 administration.

16 Sec. _____. Section 422.72, subsection 3, paragraph

17 a, Code 2009, is amended to read as follows:

18 a. Unless otherwise expressly permitted by

19 section 8A.504, section 421.17, subsections 22, 23,

20 and 26, ~~sections~~ and subsection 27, paragraph "k",

21 section 252B.9, section 321.40, subsection 6, paragraph

22 "b", sections 321.120, 421.19, 421.28, 422.20, and

23 452A.63, and this section, a tax return, return

24 information, or investigative or audit information

25 shall not be divulged to any person or entity,

26 other than the taxpayer, the department, or internal

27 revenue service for use in a matter unrelated to tax

28 administration.>

29 2. By renumbering as necessary.

KIM REYNOLDS